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Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

| | | |
|----------------------------------|---|------------------------|
| UNITED STATES OF AMERICA, |) | |
| |) | Case No. 2:18-cv-00712 |
| Plaintiff, |) | |
| |) | COMPLAINT |
| v. |) | |
| |) | |
| CAROL L. ENGEN, KING COUNTY, and |) | |
| QUALSTAR CREDIT UNION, |) | |
| |) | |
| Defendants. |) | |
| _____ |) | |

The United States of America ("United States"), by and through its undersigned counsel,
hereby alleges as follows:

INTRODUCTION

1. This is a civil action timely brought by the United States to: (i) reduce to judgment the outstanding federal tax assessments against Defendant Carol L. Engen; and (ii) foreclose federal tax liens on certain real property located in King County, Washington owned

1 by Defendant Carol L. Engen, described more completely below and referred to as the “Subject
2 Property.”

3 **JURISDICTION AND VENUE**

4 2. This action is commenced pursuant to 26 U.S.C. §§ 7401 and 7403 at the
5 direction of the Attorney General of the United States and with the authorization and request of
6 the Chief Counsel of the Internal Revenue Service (hereinafter referred to as the “IRS”), a
7 delegate of the Secretary of the Treasury of the United States.

8 3. The Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and
9 1345, and 26 U.S.C. §§ 7402 and 7403.

10 4. Venue properly lies in this judicial district pursuant to 28 U.S.C. §§ 1391(b) and
11 1396, because Carol L. Engen resides in the Western District of Washington and because the
12 Subject Property is located within the Western District of Washington. Because Defendant Carol
13 L. Engen is believed to reside in King County and the Subject Property is located in King
14 County, pursuant to LCR 3(d)(1), this action should be assigned to the Court in Seattle.

15 **DEFENDANTS**

16 5. Carol L. Engen is named as a defendant because she has unpaid federal tax
17 liabilities, has an ownership interest in the Subject Property, and resides at the Subject Property.

18 6. King County is named as a defendant pursuant to 26 U.S.C. § 7403(b) because it
19 may claim an interest in the Subject Property.

20 7. Qualstar Credit Union is named as a defendant pursuant to 26 U.S.C. § 7403(b)
21 because it may claim an interest in the Subject Property.

22 **SUBJECT PROPERTY**

23 8. The real property sought to be foreclosed by this action consists of a parcel of real
24 property commonly described as 16423 NE 15th Street, Bellevue, WA 98008 (“Subject

Property”). The Subject Property bears King County Assessor’s Parcel No. 329830-0450. The legal description of the Subject Property is as follows:

LOT 26, BLOCK 2, HIGHLAND HILLS NO. 2, ACCORDING TO THE PLAT THEREOF RECORDED IN VOLUME 62 OF PLATS, PAGE 74, RECORDS OF KING COUNTY, WASHINGTON.

9. On or about June 20, 1991, Richard J. McGough signed an Affidavit Re: Community Property Agreement. The Affidavit Re: Community Property Agreement states, *inter alia*, that Richard J. McGough is the surviving spouse of Betty M. McGough and that title to all community real estate, including the Subject Property, should immediately vest to Richard J. McGough. The Affidavit Re: Community Property Agreement was recorded with the King County Recorder’s Office on July 3, 1991 (Recording No. 199107031088).

10. On June 1, 2015, a probate action was filed in King County Superior Court for the Estate of Richard J. McGough under Case No. 15-4-03325-2 SEA. The will of Richard J. McGough dated June 7, 2004 was filed in the probate action. This will bequeathed, *inter alia*, the residuary estate of Richard J. McGough, including the Subject Property, to Richard C. McGough.

11. On or about December 18, 2015, Richard C. McGough signed a Transfer on Death Deed. The Transfer on Death Deed conveys and quit claims the Subject Property to Carol L. Engen upon Richard C. McGough’s death. The Transfer on Death Deed was recorded with the King County Recorder’s Office on April 12, 2017 (Recording No. 20170412000525).

12. On April 6, 2017, a probate action was filed in King County Superior Court for the Estate of Richard C. McGough under Case No. 17-4-02351-2 SEA. The will of Richard C. McGough dated December 27, 2015 was filed in the probate action. This will bequeathed, *inter alia*, the residuary estate of Richard C. McGough, including the Subject Property, to Carol L. Engen.

13. On or about April 19, 2017, Carol L. Engen signed an Affidavit Re: Will and Transfer on Death Deed. The Affidavit Re: Will and Transfer on Death Deed states, *inter alia*, that Carol L. Engen is the surviving spouse of Richard C. McGough and that she is the sole beneficiary of Richard C. McGough's will. The Affidavit Re: Will and Transfer on Death Deed was recorded with the King County Recorder's Office on April 20, 2017 (Recording No. 20170420000472).

FACTUAL BACKGROUND

14. Carol L. Engen filed frivolous federal tax submissions, including frivolous Forms 1040 (U.S. Individual Income Tax Return), Forms 1040NR (U.S. Nonresident Alien Income Tax Return), Forms 1040X (Amended U.S. Individual Income Tax Return), and/or Forms 843 (Claim for Refund and Request for Abatement), for the federal income tax years 2004 to 2008.

15. On the dates and for the amounts listed in the chart below, a duly authorized delegate of the Secretary of the Treasury made timely assessments against Carol L. Engen for unpaid federal income taxes (Form 1040: U.S. Individual Income Tax Return), civil penalties pursuant to 26 U.S.C. § 6702 (penalty for frivolous tax submissions)¹, penalties, interest, and other statutory additions for the taxable periods set forth below:

| <u>Type of Tax</u> | <u>Tax Period</u> | <u>Assessment Date</u> | <u>Amount Assessed</u> | <u>Unpaid Balance Due as of May 28, 2018 (including accruals, fees and collection costs, payments, and credits)</u> |
|--------------------|-------------------|--|--|---|
| 1040 (Income) | 12/31/2005 | 06/01/2009 06/01/2009 06/01/2009 06/01/2009 | \$13,283.00 (t) \$3,320.75 (lfp) \$2,656.60 (ap) \$4,318.03 (i) | \$36,488.08 |

¹ A penalty under 26 U.S.C. § 6702 is considered a "tax." See 26 U.S.C. § 6671(a) ("Except as otherwise provided, any reference in [Title 26] shall be deemed also to refer to the penalties and liabilities provided by [Subchapter B-Assessable Penalties].").

| | | | | |
|-------------------------|------------|------------|------------------|-------------|
| | | 10/15/2012 | \$3,320.75 (ftp) | |
| | | 10/21/2013 | \$3,987.47 (i) | |
| | | 10/20/2014 | \$937.99 (i) | |
| | | 10/26/2015 | \$985.34 (i) | |
| | | 10/24/2016 | \$1,185.85 (i) | |
| | | 10/23/2017 | \$1,382.71 (i) | |
| 1040 (Income) | 12/31/2007 | 10/20/2008 | \$6,566.56 (t) | \$8,903.40 |
| | | 10/20/2008 | \$207.37 (i) | |
| | | 10/21/2013 | \$1,540.27 (i) | |
| | | 10/20/2014 | \$301.92 (i) | |
| | | 10/26/2015 | \$317.17 (i) | |
| | | 10/24/2016 | \$381.71 (i) | |
| 6702 (Civil Penalty) | 12/31/2004 | 09/01/2008 | \$5,000.00 (t) | \$33,727.92 |
| | | 09/08/2008 | \$5,000.00 (t) | |
| | | 09/08/2008 | \$4.78 (i) | |
| | | 08/30/2010 | \$5,000.00 (t) | |
| | | 09/06/2010 | \$10,000.00 (t) | |
| | | 10/21/2013 | \$3,703.23 (i) | |
| | | 10/20/2014 | \$871.82 (i) | |
| | | 10/26/2015 | \$915.84 (i) | |
| | | 10/24/2016 | \$1,102.19 (i) | |
| 6702 (Civil Penalty) | 12/31/2005 | 05/19/2008 | \$5,000.00 (t) | \$45,952.31 |
| | | 05/19/2008 | \$28.77 (i) | |
| | | 09/01/2008 | \$5,000.00 (t) | |
| | | 09/01/2008 | \$33.86 (i) | |
| | | 09/08/2008 | \$5,000.00 (t) | |
| | | 09/08/2008 | \$8.12 (i) | |
| | | 08/30/2010 | \$5,000.00 (t) | |
| | | 09/06/2010 | \$15,000.00 (t) | |
| | | 10/21/2013 | \$4,969.42 (i) | |
| | | 10/20/2014 | \$1,168.32 (i) | |
| | | 10/26/2015 | \$1,227.31 (i) | |
| | | 10/24/2016 | \$1,477.05 (i) | |
| 6702 (Civil Penalty) | 12/31/2006 | 03/02/2009 | \$15,000.00 (t) | \$53,283.13 |
| | | 08/30/2010 | \$5,000.00 (t) | |
| | | 09/06/2010 | \$20,000.00 (t) | |
| | | 10/21/2013 | \$5,346.73 (i) | |
| | | 10/20/2014 | \$1,377.30 (i) | |
| | | 10/26/2015 | \$1,446.84 (i) | |
| | | 10/24/2016 | \$1,741.22 (i) | |
| 6702 (Civil Penalty) | 12/31/2007 | 11/24/2008 | \$5,000.00 (t) | \$58,710.07 |
| | | 12/01/2008 | \$5,000.00 (t) | |
| | | 12/01/2008 | \$5.74 (i) | |
| | | 02/28/2011 | \$30,000.00 (t) | |
| | | 05/23/2011 | \$5,000.00 (t) | |
| | | 10/21/2013 | \$4,966.21 (i) | |
| | | 10/20/2014 | \$1,517.57 (i) | |

| | | | | |
|-------------------------|------------|------------|----------------|--------------|
| | | 10/26/2015 | \$1,594.19 (i) | |
| | | 10/24/2016 | \$1,918.60 (i) | |
| 6702 (Civil Penalty) | 12/31/2008 | 10/20/2008 | \$5,000.00 (t) | \$13,815.75 |
| | | 09/21/2009 | \$5,000.00 (t) | |
| | | 10/21/2013 | \$1,759.48 (i) | |
| | | 10/20/2014 | \$357.12 (i) | |
| | | 10/26/2015 | \$375.15 (i) | |
| | | 10/24/2016 | \$451.48 (i) | |
| TOTAL: | | | | \$250,880.66 |

Key: t = tax
i = interest
ftp = failure to pay tax penalty (26 U.S.C. § 6651)
lfp = late filing penalty (26 U.S.C. § 6651)
ap = accuracy penalty (26 U.S.C. § 6662)

**COUNT ONE: REDUCE FEDERAL TAX ASSESSMENTS TO JUDGMENT AGAINST
DEFENDANT CAROL L. ENGEN**

16. The United States incorporates by reference paragraphs 1 through 15, above, as if fully set forth here.

17. Timely notice stating the amounts and demanding payments of the assessments set forth in paragraph 15, above, was given to Carol L. Engen, as required by 26 U.S.C. § 6303.

18. Despite timely notice and demand for payment of the assessments described in paragraph 15, above, Carol L. Engen has neglected, failed, and/or refused to make full payment of the assessed amounts to the United States.

19. The United States has established a claim against Carol L. Engen in the amount of \$250,880.66 for unpaid federal income taxes and civil penalties for the assessments described in paragraph 15, above, as of May 28, 2018. Additional unassessed interest and other statutory additions as provided by law will accrue on this balance.

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**COUNT TWO: TO FORECLOSE THE FEDERAL TAX LIENS ENCUMBERING THE
SUBJECT PROPERTY**

20. The United States incorporates by reference paragraphs 1 through 19, above, as if fully set forth here.

21. Pursuant to 26 U.S.C. §§ 6321 and 6322, liens arose in favor of the United States on the dates of the assessments set forth in paragraph 15, above, and attached to all property and rights to property of Carol L. Engen, including the Subject Property.

22. On November 9, 2017, in order to provide notice to third parties entitled to notice of the statutory liens under 26 U.S.C. § 6323, the IRS recorded a Notice of Federal Tax Lien (“NFTL”) against Carol L. Engen with respect to unpaid federal income tax liabilities for the tax period ending December 31, 2007 and unpaid civil penalty liabilities under 26 U.S.C. § 6702 for the tax periods ending December 31, 2004, December 31, 2005, and December 31, 2006, with the King County Recorder’s Office (Recording No. 20171109000245).

23. On November 9, 2017, in order to provide notice to third parties entitled to notice of the statutory liens under 26 U.S.C. § 6323, the IRS recorded a NFTL against Carol L. Engen with respect to unpaid civil penalty liabilities under 26 U.S.C. § 6702 for the tax periods ending December 31, 2007 and December 31, 2008, with the King County Recorder’s Office (Recording No. 20171109000246).

24. On January 4, 2018, in order to provide notice to third parties entitled to notice of the statutory liens under 26 U.S.C. § 6323, the IRS recorded a NFTL against Carol L. Engen with respect to unpaid federal income tax liabilities for the tax period ending December 31, 2005, with the King County Recorder’s Office (Recording No. 20180104000787).

25. The Subject Property, including all fixtures thereon, is encumbered with liens for the unpaid federal tax assessments described in paragraph 15, above.

1 26. The United States seeks to foreclose the federal tax liens above through the sale of
2 the Subject Property.

3 27. The federal tax liens arising from the assessments described in paragraph 15,
4 above, have priority over all interests in the Subject Property acquired after the attachment of the
5 federal tax liens, subject to the provisions of 26 U.S.C. § 6323.

6 28. Under 28 U.S.C. § 7403(c), the United States is entitled to a decree of sale of the
7 Subject Property to enforce its federal tax liens.

8 WHEREFORE, Plaintiff the United States prays as follows:

9 A. That this Court determine, adjudge, and decree that Defendant Carol L. Engen is
10 indebted to the United States for unpaid federal income tax liabilities for tax years 2005 and
11 2007 and unpaid civil penalty liabilities under 26 U.S.C. § 6702 for tax years 2004-2008,
12 described in paragraph 15, above, in the amount of \$250,880.66 as of May 28, 2018, less any
13 subsequent payment or credits, plus interest and other statutory additions, as provided by law,
14 and that judgment in that amount be entered against Defendant Carol L. Engen and in favor of
15 the United States;

16 B. That this Court determine, adjudge, and decree that the United States has valid
17 and subsisting tax liens against all property and rights to property of Defendant Carol L. Engen,
18 including but not limited to, her interest in the Subject Property;

19 C. That this Court determine the interests of the other named defendants in the
20 Subject Property and their respective priority to a distribution of proceeds from a sale of the
21 Subject Property;

22 D. That the federal tax liens against Defendant Carol L. Engen encumbering the
23 Subject Property be foreclosed;

24 E. That the Subject Property be sold with the proceeds applied to the delinquent

1 federal tax liabilities of Defendant Carol L. Engen, described in paragraph 15, above; and

2 F. That the United States be awarded its costs and attorney's fees herein, and such
3 other and further relief as this Court deems just and proper.

4 DATED this 16th day of May, 2018.

Respectfully submitted,

5 RICHARD E. ZUCKERMAN
6 Principal Deputy Assistant Attorney General

7 s/ Yen Jeannette Tran

8 YEN JEANNETTE TRAN
9 Trial Attorney, Tax Division
10 U.S. Department of Justice
11 P.O. Box 683
12 Washington, D.C. 20044
13 202-616-3366 (v)
14 202-307-0054 (f)
15 Y.Jeannette.Tran@usdoj.gov

16 Of Counsel:

17 ANNETTE L. HAYES
18 U.S. Attorney, Western District of
19 Washington

20 *Attorneys for the United States of America*

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)
Yen Jeannette Tran, U.S. Department of Justice, Tax Division
PO Box 683, Washington, DC 20044
202-616-3366

DEFENDANTS

Carol L. Engen; King County; and Qualstar Credit Union

County of Residence of First Listed Defendant King
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
☐ 2 U.S. Government Defendant
☐ 3 Federal Question (U.S. Government Not a Party)
☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

| CONTRACT | TORTS | FORFEITURE/PENALTY | BANKRUPTCY | OTHER STATUTES |
|---|--|---|--|---|
| <input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise | PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability | <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions | <input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609 | <input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes |
| REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property | CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement | | | |

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
☐ 2 Removed from State Court
☐ 3 Remanded from Appellate Court
☐ 4 Reinstated or Reopened
☐ 5 Transferred from Another District (specify)
☐ 6 Multidistrict Litigation - Transfer
☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

26 U.S.C. §§ 7401, 7402, 7403

Brief description of cause:

Reduce Assessments to Judgment and Foreclose Federal Tax Liens Against Real Property

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$
250,880.66

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE _____

DOCKET NUMBER _____

DATE

05/16/2018

SIGNATURE OF ATTORNEY OF RECORD

s/ Yen Jeannette Tran

FOR OFFICE USE ONLY

RECEIPT # _____

AMOUNT _____

APPLYING IFP _____

JUDGE _____

MAG. JUDGE _____

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
 United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
 United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
 Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
 Original Proceedings. (1) Cases which originate in the United States district courts.
 Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
 Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
 Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
 Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7. Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

Western District of Washington

United States of America

Plaintiff(s)

V.

Carol L. Engen; King County; and
Qualstar Credit Union

Defendant(s)

Civil Action No. 2:18-cv-00712

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Carol L. Engen
16423 NE 15th St
Bellevue, WA 98008

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: Yen Jeannette Tran

Yen Jeannette Tran
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. 2:18-cv-00712

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____.

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Western District of Washington

Civil Action No. 2:18-cv-00712

Signature of Clerk or Deputy Clerk

Civil Action No. 2:18-cv-00712

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 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Western District of Washington

Civil Action No. 2:18-cv-00712

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Qualstar Credit Union
2115 152nd Ave NE
Redmond, WA 98052

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: Yen Jeannette Tran

Yen Jeannette Tran
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Ben Franklin Station
Washington, D.C. 20044-0683

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. 2:18-cv-00712

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 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

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Server's signature

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Server's address

Additional information regarding attempted service, etc: